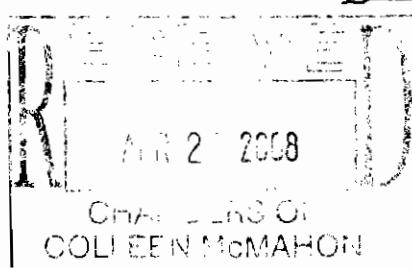


MEMO ENDORSED

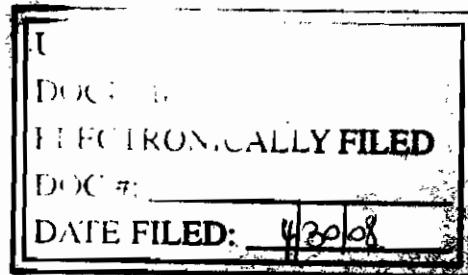
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April 29, 2008

VIA FACSIMILE (212) 805-6326

The Honorable Colleen McMahon, USDJ
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street, Room 640
New York, NY 10007



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**Re: M. Fabikant & Sons, Inc. v. Long's Jewelers Ltd.
Case No. 08-cv-01982 (cm)**

Dear Judge McMahon:

This office along with Hanify & King, P.C. represent Long's Jewelers Ltd., ("Longs") with respect to the above-referenced matter. Presently, Long's motion for withdrawal of the reference to the Bankruptcy Court is scheduled for oral argument on May 9, 2008. We are writing to request a brief adjournment of this hearing. Unexpectedly, I will be out of the Country on May 9th. My adversary, Mitchell Devack, Esq., has consented to this adjournment request. My adversary has advised that he is available on the following dates if it is acceptable to Your Honor: May 23rd, 27th, 28th and 30th.

Thank you for your Honor's attention to this matter.

Respectfully,
Joseph H. Lemkin

JHL/da

Cc: Mitchell Devack, Esq. (via regular mail)
Charles Bennett, Esq. (via regular mail)

pendente
5/30/08 @ 11:30 a.m.

Colleen McMahon
4/30/08